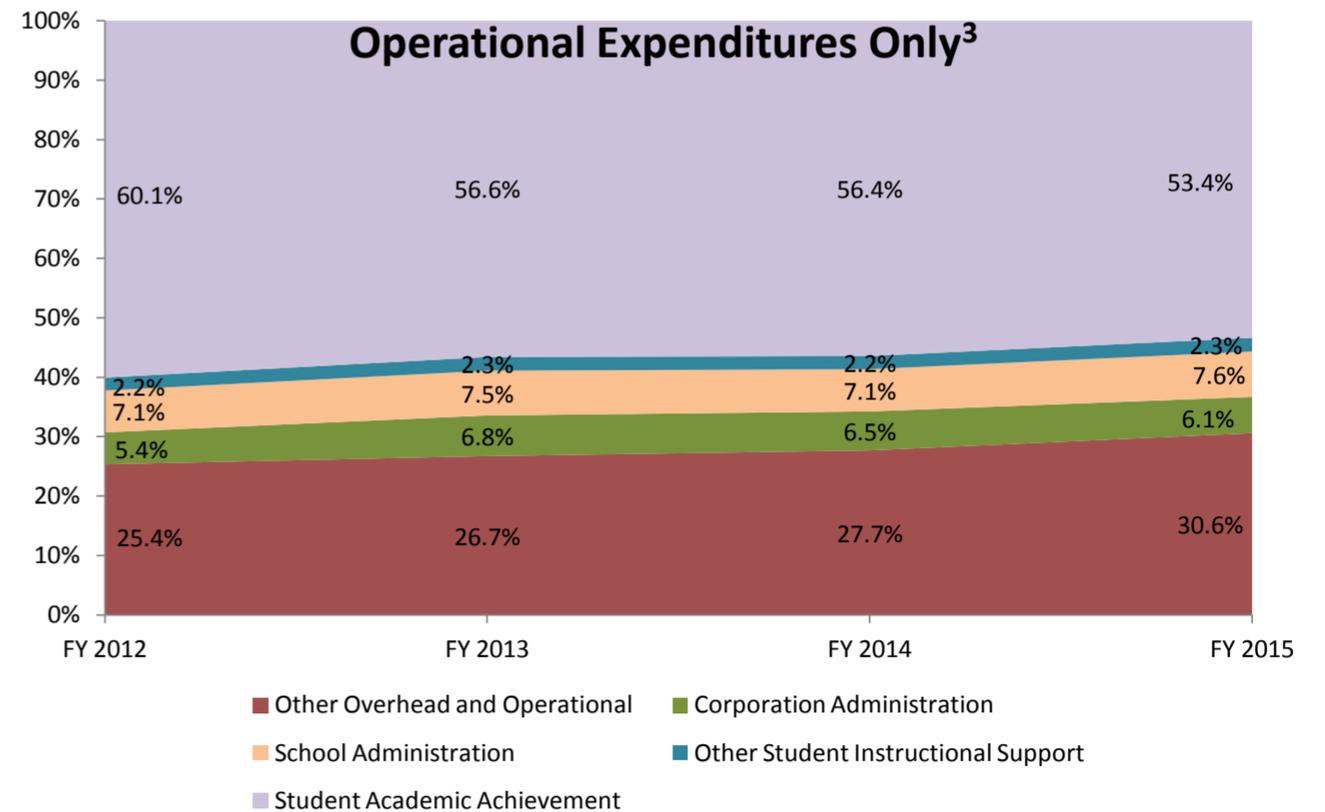
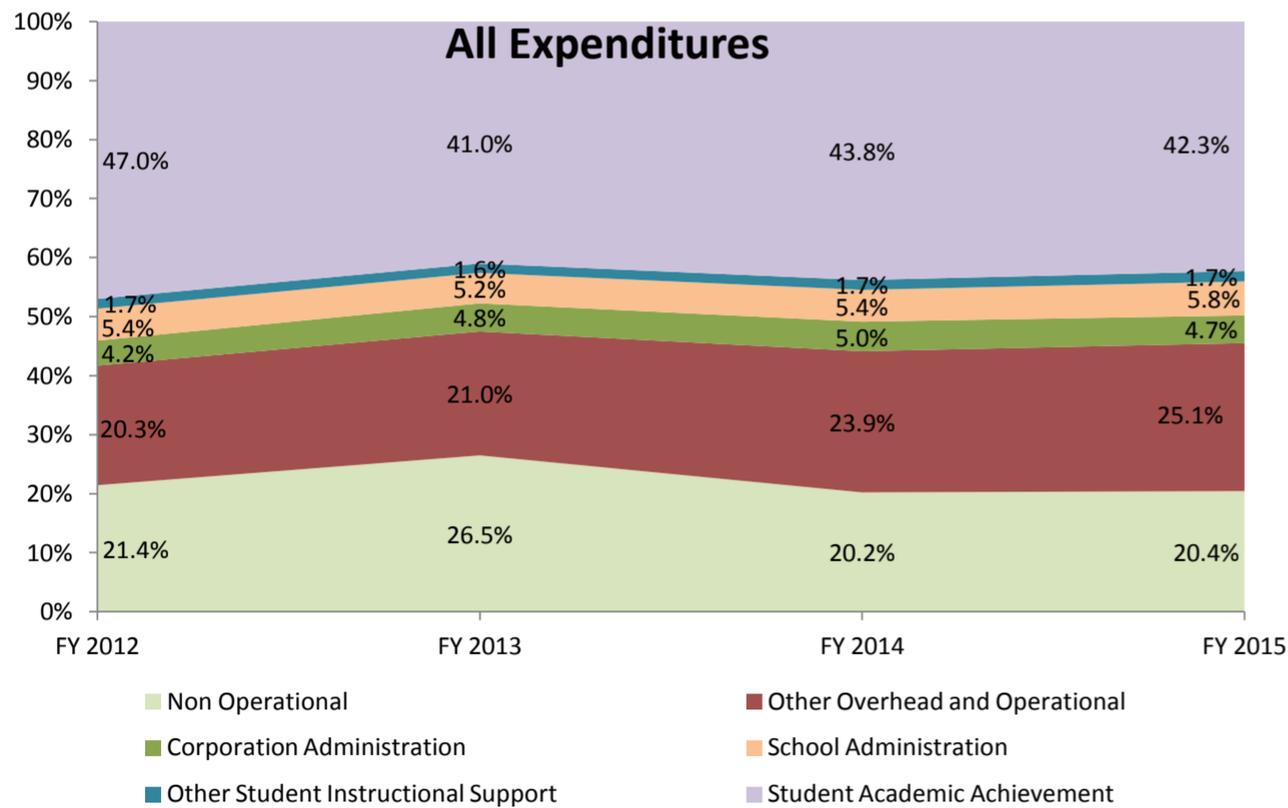


School Corporation Expenditures by Account
Biannual Financial Report Data
Northwestern Con School Corp (7350)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,790,234	53.7%	\$6,287,187	50.6%	\$6,687,092	47.0%	\$6,609,497	41.0%	\$6,306,954	43.8%	\$6,013,023	42.3%
Student Instructional Support	\$650,133	5.1%	\$950,436	7.7%	\$1,005,709	7.1%	\$1,089,074	6.8%	\$1,016,874	7.1%	\$1,067,119	7.5%
Total	\$7,440,368	58.8%	\$7,237,623	58.3%	\$7,692,801	54.1%	\$7,698,571	47.8%	\$7,323,829	50.9%	\$7,080,143	49.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,803,854	22.2%	\$3,197,561	25.7%	\$3,486,432	24.5%	\$4,151,575	25.8%	\$4,165,306	28.9%	\$4,230,646	29.8%
Non Operational	\$2,400,055	19.0%	\$1,986,828	16.0%	\$3,052,055	21.4%	\$4,271,222	26.5%	\$2,911,932	20.2%	\$2,907,338	20.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,203,909	41.2%	\$5,184,389	41.7%	\$6,538,487	45.9%	\$8,422,798	52.2%	\$7,077,238	49.1%	\$7,137,984	50.2%

Grand Total	\$12,644,277	\$12,422,012	\$14,231,288	\$16,121,369	\$14,401,067	\$14,218,126
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Northwestern Con School Corp (7350)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$107,227	\$132,984	NA	NA	24.0%	
11100 Regular Programs Elementary	\$1,707,432	\$1,797,755	\$1,510,904	\$1,419,624	-16.9%	-21.0%	-6.0%	
11200 Regular Programs Middle/Junior High	\$1,286,109	\$1,638,967	\$1,278,050	\$1,175,999	-8.6%	-28.2%	-8.0%	
11300 Regular Programs High School	\$1,303,997	\$1,406,404	\$1,437,214	\$1,313,606	0.7%	-6.6%	-8.6%	
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$0	\$53,319	\$36,438	NA	NA	-31.7%	
11410 Regular Programs Vocational Education - Agriculture A	\$68,351	\$84,192	\$46,207	\$49,221	-28.0%	-41.5%	6.5%	
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$59,884	\$18,325	\$0	\$0	NA	NA	NA	
12110 Special Programs Gifted and Talented - Gifted And Talented	\$17,478	\$29,640	\$0	\$0	NA	NA	NA	
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$0	\$29,956	\$16,672	NA	NA	-44.3%	
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$469,603	\$418,480	NA	NA	-10.9%	
12350 Special Programs Physical Impairment - Homebound	\$0	\$9,657	\$0	\$0	NA	NA	NA	
12520 Special Programs Culturally Different - Compensatory	\$3,664	\$0	\$0	\$0	NA	NA	NA	
12810 Special Programs Special Education Preschool	\$24,908	\$22,321	\$0	\$0	NA	NA	NA	
12900 Special Programs Other Special Programs	\$0	\$23,153	\$153,160	\$156,959	NA	577.9%	2.5%	
14100 Summer School Programs Elementary	\$0	\$7,774	\$6,741	\$8,802	NA	13.2%	30.6%	
14200 Summer School Programs Middle/Junior High School	\$0	\$0	\$5,693	\$4,864	NA	NA	-14.6%	
14300 Summer School Programs High School	\$41,901	\$16,321	\$4,884	\$447	-98.9%	-97.3%	-90.9%	
16100 Remediation Remediation Testing	\$59,672	\$5,926	\$1,762	\$11,450	-80.8%	93.2%	549.8%	
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$198,228	\$249,990	\$226,002	\$313,838	58.3%	25.5%	38.9%	
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$429,628	\$549,301	\$352,236	\$363,609	-15.4%	-33.8%	3.2%	
22110 Instruction Imp. of Instruction - Service Area Direction	\$59,857	\$807	\$0	\$4,174	-93.0%	417.0%	NA	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$20,784	\$31,583	\$36,992	\$29,230	40.6%	-7.4%	-21.0%	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$0	\$11,499	\$62,161	\$40,208	NA	249.7%	-35.3%	
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$18,659	\$57,803	\$0	\$0	NA	NA	NA	
22210 Instruction Library/Media Services - Service Area Direction	\$1,100	\$73,033	\$86,349	\$81,670	7324.5%	11.8%	-5.4%	
22220 Instruction Library/Media Services - School Library	\$91,710	\$68,134	\$45,506	\$48,584	-47.0%	-28.7%	6.8%	
22230 Instruction Library/Media Services - Audiovisual	\$6,122	\$0	\$6,640	\$2,404	-60.7%	NA	-63.8%	
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$175,285	\$91,337	NA	NA	-47.9%	
22290 Instruction Library/Media Services - Other Educational Media Services	\$570	\$0	\$0	\$0	NA	NA	NA	
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$11,156	\$3,900	NA	NA	-65.0%	
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$17,413	\$52,478	NA	NA	201.4%	
25510 Central Services Textbooks for Rent/Resale - Direction of Rental Service	\$0	\$0	\$4,350	\$2,625	NA	NA	-39.6%	
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$169,354	\$184,602	\$112,048	\$94,277	-44.3%	-48.9%	-15.9%	
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$66,096	\$139,143	NA	NA	110.5%	
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$7,205	\$0	\$0	\$0	NA	NA	NA	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$254,549	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total								
	\$5,831,162	\$6,287,187	\$6,306,954	\$6,013,023	3.1%	-4.4%	-4.7%	
Student Instructional Support								
21220 Students Guidance Services - Counseling Services	\$118,165	\$183,664	\$174,411	\$178,937	51.4%	-2.6%	2.6%	
21290 Students Guidance Services - Other Guidance Services	\$12,750	\$0	\$0	\$0	NA	NA	NA	
21340 Students Health Services - Nurse Services	\$45,265	\$59,146	\$59,043	\$62,234	37.5%	5.2%	5.4%	
21390 Students Health Services - Other Health Services	\$0	\$2,106	\$2,565	\$2,190	NA	4.0%	-14.6%	
21990 Students Other Support Services Students - Other Student Services	\$0	\$1,846	\$4,300	\$4,243	NA	129.8%	-1.3%	
24100 School Administration Office of The Principal	\$362,188	\$693,432	\$760,943	\$808,202	123.1%	16.6%	6.2%	
24900 School Administration Other Support Services - School Admin.	\$927	\$10,242	\$15,611	\$11,314	1120.2%	10.5%	-27.5%	
Student Instructional Support Total								
	\$539,295	\$950,436	\$1,016,874	\$1,067,119	97.9%	12.3%	4.9%	
Overhead and Operational								
23110 General Administration Board of Education - Service Area Direction	\$6,125	\$3,230	\$7,536	\$7,356	20.1%	127.8%	-2.4%	
23120 General Administration Board of Education - Service Area Assistants	\$43,662	\$88,454	\$88,600	\$127,794	192.7%	44.5%	44.2%	
23150 General Administration Board of Education - Legal Services	\$16,106	\$15,464	\$28,538	\$27,515	70.8%	77.9%	-3.6%	

School Corporation Expenditures by Account
Biannual Financial Report Data
Northwestern Con School Corp (7350)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23160	General Administration	Board of Education - Promotion Expenses	\$11,288	\$1,881	\$565	\$2,575	-77.2%	36.9%	356.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$9,481	\$17,003	\$4,820	\$3,750	-60.4%	-77.9%	-22.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$177,312	\$396,651	\$489,824	\$455,857	157.1%	14.9%	-6.9%
23220	General Administration	Executive Administration - Community Relations	\$8,939	\$4,669	\$6,198	\$109	-98.8%	-97.7%	-98.2%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$1,940	\$3,428	\$2,091	NA	7.8%	-39.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$2,219	\$10,981	\$0	\$640	-71.2%	-94.2%	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$27	\$0	\$17,959	\$19,091	70607.7%	NA	6.3%
25180	Central Services	Fiscal Services - Property Accounting	\$0	\$0	\$2,804	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$4,049	\$6,760	\$4,290	\$2,929	-27.7%	-56.7%	-31.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$88,112	\$0	\$0	NA	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$700	\$1,000	NA	NA	42.9%
25199	Central Services	Fiscal Services - Other - Other	\$264	\$3,143	\$0	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$4,153	\$0	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$58,347	\$60,165	\$6,390	NA	-89.0%	-89.4%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$3,823	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$588	\$0	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$0	\$0	\$8,500	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$52,700	\$63,808	\$71,745	\$71,776	36.2%	12.5%	0.0%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$767,648	\$1,094,750	\$1,484,220	\$1,421,066	85.1%	29.8%	-4.3%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$0	\$0	\$13,672	\$20,967	NA	NA	53.4%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$221,590	\$120,898	\$276,766	\$286,177	29.1%	136.7%	3.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$982	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$87,962	\$0	\$0	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$31,500	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$94,572	\$151,731	\$86,141	\$63,726	-32.6%	-58.0%	-26.0%
27010	Student Transportation	Service Area Direction	\$80,672	\$103,025	\$159,961	\$174,763	116.6%	69.6%	9.3%
27100	Student Transportation	Vehicle Operation	\$208,854	\$234,296	\$291,556	\$276,578	32.4%	18.0%	-5.1%
27200	Student Transportation	Monitoring Services	\$11,631	\$14,018	\$1,589	\$566	-95.1%	-96.0%	-64.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$114,139	\$147,120	\$192,609	\$203,734	78.5%	38.5%	5.8%
27400	Student Transportation	Purchase of School Buses	\$101,134	\$0	\$215,240	\$223,273	120.8%	NA	3.7%
27500	Student Transportation	Insurance on Buses	\$27,205	\$3,756	\$21,830	\$21,227	-22.0%	465.1%	-2.8%
27700	Student Transportation	Contracted Transportation Services	\$39,306	\$14,812	\$18,315	\$33,563	-14.6%	126.6%	83.3%
27900	Student Transportation	Other Student Transportation Services	\$48,056	\$16,490	\$29,213	\$33,964	-29.3%	106.0%	16.3%
27910	Student Transportation	Bus Driver Training	\$0	\$375	\$0	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$19,150	\$33,551	\$46,339	\$54,024	182.1%	61.0%	16.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$179,920	\$198,351	\$220,156	\$303,834	68.9%	53.2%	38.0%
31400	Food Services Operations	Food Purchases	\$223,651	\$260,451	\$259,415	\$282,556	26.3%	8.5%	8.9%
31900	Food Services Operations	Other Food Services	\$26,282	\$43,497	\$56,700	\$61,752	135.0%	42.0%	8.9%
Overhead and Operational Total			\$2,589,079	\$3,197,561	\$4,165,306	\$4,230,646	63.4%	32.3%	1.6%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$2,590	\$3,966	NA	NA	53.1%
33200	Category not Specified	Community Recreation	\$7,753	\$11,747	\$0	\$0	NA	NA	NA
33300	Category not Specified	Civic Services	\$0	\$0	\$27,581	\$2,103	NA	NA	-92.4%
33400	Category not Specified	Athletic Coaches	\$100,256	\$69,989	\$163,320	\$159,502	59.1%	127.9%	-2.3%
33930	Other Community Services	Latch Key Kid Program	\$78,352	\$34,750	\$123,795	\$131,510	67.8%	278.4%	6.2%
33940	Other Community Services	Child Care Services	\$0	\$36,899	\$0	\$0	NA	NA	NA
33990	Other Community Services	Other	\$1,151	\$39,519	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$17,237	\$12,792	\$44,722	\$198,497	1051.6%	1451.8%	343.8%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$842,678	\$749,430	\$161,082	\$117,820	-86.0%	-84.3%	-26.9%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$0	\$167,246	\$36,770	NA	NA	-78.0%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$43,303	\$60,691	\$17,431	\$21,968	-49.3%	-63.8%	26.0%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$0	\$0	\$189,356	\$203,265	NA	NA	7.3%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$38,656	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Northwestern Con School Corp (7350)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$175,687	\$67,691	\$46,196	\$68,898	-60.8%	1.8%	49.1%
49000 Category not Specified Other Facilities Acq. and Construction	\$75,123	\$24,805	\$27,233	\$14,291	-81.0%	-42.4%	-47.5%
51100 Principal on Debt Bonds	\$0	\$0	\$1,542,898	\$1,550,538	NA	NA	0.5%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$5,883	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$0	\$231,851	\$323,336	NA	NA	39.5%
52200 Interest on Debt Temporary Loans	\$45,578	\$63,193	\$630	\$41	-99.9%	-99.9%	-93.5%
53100 Lease Rental Buildings-Principal	\$875,529	\$765,635	\$0	\$0	NA	NA	NA
53200 Lease Rental Equipment-Principal	\$0	\$0	\$41,774	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$109,688	\$49,688	\$79,688	\$74,833	-31.8%	50.6%	-6.1%
Non Operational Total	\$2,372,335	\$1,986,828	\$2,911,932	\$2,907,338	22.6%	46.3%	-0.2%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$30,727	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$3,621	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$11,764	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$748	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$337,969	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$38,507	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$90,231	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$12,800	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$2,000	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$521,541	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$60,615	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$102,209	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$12,494	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$371	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$42	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$44	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$9	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$68,465	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$8,052	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$8,527	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,669	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,312,406	\$0	\$0	\$0	NA	NA	NA